

1 GROOM LAW GROUP, CHARTERED

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10 *Special Counsel for Debtors*
11 *and Debtors in Possession*

12 **UNITED STATES BANKRUPTCY COURT**
13 **NORTHERN DISTRICT OF CALIFORNIA**
14 **SAN FRANCISCO DIVISION**

15 **In re:**

Bankruptcy Case No. 19-30088 (DM)

16 **PG&E CORPORATION,**

Chapter 11

17 **- and -**

(Lead Case)

18 **PACIFIC GAS AND ELECTRIC**
19 **COMPANY,**

(Jointly Administered)

20 **Debtors.**

21 ☐ Affects PG&E Corporation

22 ☐ Affects Pacific Gas and Electric Company

23 ☒ Affects both Debtors

24 ** All papers shall be filed in the Lead Case*
25 *No. 19-30088 (DM).*

SECOND CONSOLIDATED FEE
STATEMENT OF GROOM LAW GROUP,
CHARTERED FOR ALLOWANCE AND
PAYMENT OF COMPENSATION AND
REIMBURSEMENT OF EXPENSES FOR
THE PERIOD OF SEPTEMBER 1, 2019
THROUGH OCTOBER 31, 2019

Objection Deadline: December 29, 2019 at
4:00 p.m. (Pacific Time)

To: The Notice Parties

Name of Applicant Groom Law Group, Chartered

Authorized to Provide Professional Services to: Debtors

Date of Retention: June 10, 2019 *nunc pro tunc* to January 29, 2019

Period for which compensation and reimbursement are sought: September 1, 2019 through October 31, 2019

Amount of compensation sought as actual, reasonable, and necessary \$104,120.08 (80% of \$130,150.10)

Amount of expense reimbursement sought as actual, reasonable, and necessary \$620.00

The Groom Law Group, Chartered (“Groom” or “Applicant”), special employee benefits counsel to PG&E Corporation and Pacific Gas and Electric Company (“Debtors”), hereby submits its Second Consolidated Fee Statement (“Second Consolidated Statement”)¹ for allowance and payment of compensation for professional services rendered and for reimbursement of actual and necessary expenses incurred for the period commencing September 1, 2019, through October 31, 2019 (the “Fee Period”) pursuant to *the Order Pursuant to 11 U.S.C. §§ 331 and 105(a) and Fed. R. Bank. P. 2016 for Authority to Establish Procedures for Interim Compensation and Reimbursement of Expenses of Professionals dated February 27,*

¹ Groom filed its First Consolidated Monthly Fee Statement covering the period from January 29, 2019, to July 31, 2019, on September 27, 2019 [Dkt. No. 4031]. Groom filed a Certificate of No Objection with respect to the Consolidated Monthly Fee Statement on October 21, 2019 [Dkt. No. 4350]. Groom filed its First Monthly Fee Statement covering August 2019 on December 2, 2019 [Dkt. No. 4936].

1 2019 [Dkt. 701] (the “Interim Compensation Procedures Order”) and the *Order Appointing Fee*
2 *Examiner And Establishing Procedures For Consideration Of Requested Fee Compensation And*
3 *Reimbursement Of Expenses* [Dkt. 2267].

4
5 By this Monthly Statement, Groom requests allowance and payment of \$104,120.08
6 (80% of \$130,150.10) as compensation for professional services rendered to the Debtors during
7 the Fee Period and allowance and payment of \$620.00 (representing 100% of the expenses
8 allowed) as reimbursement for actual and necessary expenses incurred by Groom during the
9 Consolidated Fee Period.
10

11
12 Groom provided legal services to Debtors related to five different matters during the Fee
13 Period. Attached hereto are the following Exhibits:

14 1. Matter A: Counseling re: Defined Benefit Plan

- 15
16 a. Exhibit A-1 is the name of each professional who performed services for one or
17 both of the Debtors in connection with these Chapter 11 cases during the Fee
18 Period and the hourly rate and total fees for each professional.
19
20 b. Exhibit A-2 is a summary of hours during the Fee Period by task.
21
22 c. Exhibit A-3 is the detailed time entries for the Fee Period.

23 2. Matter B: Counseling re: Defined Contribution Plan

- 24 a. Exhibit B-1 is the name of each professional who performed services for one or
25 both of the Debtors in connection with these Chapter 11 cases during the Fee
26 Period and the hourly rate and total fees for each professional.
27
28 b. Exhibit B-2 is a summary of hours during the Fee Period by task.
c. Exhibit B-3 is the detailed time entries for the Fee Period.

1 3. Matter C: Counseling re: Health and Welfare Plan

- 2 a. Exhibit C-1 is the name of each professional who performed services for one or
3 both of the Debtors in connection with these Chapter 11 cases during the Fee
4 Period and the hourly rate and total fees for each professional.
5
6 b. Exhibit C-2 is a summary of hours during the Fee Period by task.
7
8 c. Exhibit C-3 is the detailed time entries for the Fee Period.

9 4. Matter D: Counseling re: Bankruptcy Matter

- 10 a. Exhibit D-1 is the name of each professional who performed services for the
11 Debtors in connection with these Chapter 11 cases during the Fee Period and the
12 hourly rate and total fees for each professional.
13
14 b. Exhibit D-2 is a summary of hours during the Fee Period by task.
15
16 c. Exhibit D-3 is the detailed time entries for the Fee Period.
17
18 d. Exhibit D-4 is the summary of expenses incurred on this matter in the
19 Consolidated Fee Period.

20 5. Matter E: Voluntary Disability Plan

- 21 a. Exhibit E-1 is the name of each professional who performed services for the
22 Debtors in connection with these Chapter 11 cases during the Fee Period and the
23 hourly rate and total fees for each professional.
24
25 b. Exhibit E-2 is a summary of hours during the Fee Period by task.
26
27 c. Exhibit E-3 is the detailed time entries for the Fee Period.

28 In accordance with the Interim Compensation Procedures Order, responses or objections
to this Monthly Statement, if any, must be filed and served on or before the 21st day (or the next

1 business day if such day is not a business day) following the date the Monthly Statement is
2 served with this Court (the "Objection Deadline").

3
4 Upon expiration of the Objection Deadline, the Applicant shall file a certificate of no
5 objection with the Court, after which the Debtors are authorized and directed to pay the
6 Applicant an amount equal to 80% of the fees and 100% of the expenses requested in this
7 Monthly Statement. If an objection is properly filed, the Debtors shall be authorized and
8 directed to pay the Applicant 80% of the requested fees and 100% of the requested expenses that
9 are not subject to an objection.
10
11

12 Dated: December 8, 2019

GROOM LAW GROUP, CHARTERED

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14 By: /s/ Katherine B. Kohn
15 *Special Counsel for Debtors and*
16 *Debtors in Possession*
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Notice Parties

PG&E Corporation
c/o Pacific Gas & Electric Company
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San Francisco, CA 94105
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1 Bruce Markell
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EXHIBIT A-1

COMPENSATION BY PROFESSIONAL
SEPTEMBER 1, 2019, THROUGH OCTOBER 31, 2019

The attorneys and paraprofessionals who rendered professional services to one or more of the Debtors relating to the Defined Benefit Plan during the Fee Period are:

Name of Partners and Counsel	Year Admitted	Hourly Rate	Total Hours Billed	Total Compensation
Kim Boberg	2009	\$708	7.50	\$5,310.00
Elizabeth Dold	1995	\$898	0.30	\$269.40
Daniel Hogans	1993	\$836	0.50	\$418.00
Katherine Kohn	2009	\$708	3.00	\$2,124.00
David Levine	1998	\$860	6.20	\$5,332.00
<i>Total Partners and Counsel</i>			<i>17.50</i>	<i>\$13,453.40</i>

Name of Associates	Year Admitted	Hourly Rate	Total Hours Billed	Total Compensation
Stacey Bradford	1996	\$637	8.40	\$5,350.80
Will Fogleman	2011	\$675	5.10	\$3,442.50
Nancy McTyre (Legal Consultant)	2010	\$675	1.20	\$810.00
<i>Total Associates</i>			<i>14.70</i>	<i>\$9,603.30</i>

Name of Paraprofessionals	Year Admitted	Hourly Rate	Total Hours Billed	Total Compensation
Andi Shahinllari	--	\$214	0.40	\$85.60

Professionals	Blended Rate	Total Hours Billed	Total Compensation
Partners and Counsel	\$768.77	<i>17.50</i>	<i>\$13,453.40</i>
Associates	\$543.85	<i>14.70</i>	<i>\$9,603.30</i>

Paraprofessionals	\$214	0.40	\$85.60
Blended Attorney Rate	\$637.79		
<i>Total Fees Incurred</i>		<i>32.60</i>	<i>\$23,142.30</i>

EXHIBIT A-2

**COMPENSATION BY WORK TASK CODE FOR SERVICES
RENDERED ON MATTER DURING FEE PERIOD**

Task Code	Description	Hours	Amount
C200	Researching Law	<i>32.60</i>	<i>\$23,142.30</i>

EXHIBIT A-3

ITEMIZED SERVICES

Date	Timekeeper	Hours	Task	Narrative	Amount
9/10/2019	BOBERG	0.50	C200	Draft Excess Benefit Plan DRO procedures.	\$354.00
9/11/2019	BOBERG	1.30	C200	Draft Excess Benefit Plan DRO procedures.	\$920.40
9/12/2019	BOBERG	2.40	C200	Draft Excess Benefit Plan DRO procedures and model DROs.	\$1,699.20
9/13/2019	BOBERG	0.60	C200	Draft Excess Benefit Plan DRO procedures.	\$424.80
9/16/2019	BOBERG	1.90	C200	Review EBP participant DRO.	\$1,345.20
9/18/2019	BOBERG	0.50	C200	Draft DRO procedures.	\$354.00
9/24/2019	BOBERG	0.30	C200	Follow-up re: proposed EBP DRO.	\$212.40
9/3/2019	BRADFORD	0.20	C200	Review QDRO issue for Excess Benefit Plan.	\$127.40
9/4/2019	BRADFORD	0.10	C200	Revise D.L. letter.	\$63.70
9/4/2019	BRADFORD	0.10	C200	Review issues re: QDRO under Excess Benefit Plan.	\$63.70
9/6/2019	BRADFORD	0.10	C200	Review Retirement Plan/SERP QDRO.	\$63.70
9/9/2019	BRADFORD	0.10	C200	Review and analyze proposed QDRO for Excess Plan and sample models and procedures.	\$63.70
9/10/2019	BRADFORD	0.20	C200	Review draft QDRO procedures for model for Excess Plan.	\$127.40
9/10/2019	BRADFORD	0.20	C200	Review and analyze question concerning shared payment QDRO.	\$127.40
9/11/2019	BRADFORD	1.20	C200	Review and analyze QDRO issue for Excess Benefit Plan.	\$764.40
9/16/2019	BRADFORD	1.90	C200	Review and analyze options for DRO and payment of participants Excess Plan benefit.	\$1,210.30

1	9/16/2019	BRADFORD	0.40	C200	Review draft memorandum re: retirement plan amendment updates and considerations.	\$254.80
2						
3						
4	9/17/2019	BRADFORD	1.30	C200	Review draft memorandum re: retirement plan amendment documents.	\$828.10
5						
6	9/17/2019	BRADFORD	0.50	C200	Teleconference with Weil and PG&E team re: pension amendments.	\$318.50
7						
8	9/18/2019	BRADFORD	0.10	C200	Email client re: DROs for Excess Benefit Plan benefits.	\$63.70
9						
10	9/19/2019	BRADFORD	0.90	C200	Review retirement plan amendment documents.	\$573.30
11						
12	9/25/2019	BRADFORD	0.10	C200	Telephone call and email to R. Reilly to discuss QDRO for Excess Benefit Plan.	\$63.70
13						
14	9/25/2019	BRADFORD	0.20	C200	Teleconference with WPF and R. Reilly re: DROs under Excess Benefit Plan.	\$127.40
15						
16	9/30/2019	BRADFORD	0.80	C200	Review LTD deductions and applicable law.	\$509.60
17	9/16/2019	DOLD	0.30	C200	Review FICA issues.	\$269.40
18	9/4/2019	FOGLEMAN	0.30	C200	Review issue re: SERP participant DRO.	\$202.50
19	9/6/2019	FOGLEMAN	0.10	C200	Analyze nonqualified plan DRO.	\$67.50
20	9/11/2019	FOGLEMAN	0.20	C200	Analyze nonqualified plan DRO administration.	\$135.00
21	9/12/2019	FOGLEMAN	1.50	C200	Review issue re: EBP participant DRO.	\$1,012.50
22						
23	9/16/2019	FOGLEMAN	1.50	C200	Review and revise comments to participant DRO and related email.	\$1,012.50
24						
25	9/18/2019	FOGLEMAN	0.30	C200	Review comments to analysis re: participant DRO.	\$202.50
26						
27	9/24/2019	FOGLEMAN	0.80	C200	Analyze issues re: proposed DRO.	\$540.00
28	9/25/2019	FOGLEMAN	0.40	C200	Prepare for and attend call with R. Reilly, SAB re: DRO.	\$270.00

1	9/12/2019	HOGANS	0.50	C200	Analysis and advice re: FICA/HI tax compliance issues for excess benefit plan.	\$418.00
2						
3						
4	9/16/2019	KOHN	0.60	C200	Analyze retirement plan amendment memo.	\$424.80
5	10/2/2019	KOHN	1.40	C200	Analyze issues re: retirement plan claims.	\$991.20
6						
7	10/3/2019	KOHN	0.50	C200	Call with R. Reilly and DNL re: current event briefing relating to pension plans.	\$354.00
8						
9	10/4/2019	KOHN	0.40	C200	Revise bullets regarding current events	\$283.20
10						
11	10/4/2019	KOHN	0.10	C200	Review revised talking points regarding current events	\$70.80
12						
13	9/3/2019	LEVINE	0.20	C200	Review and follow-up on Excess Plan DRO.	\$172.00
14	9/5/2019	LEVINE	0.30	C200	Review and follow-up re: excess benefit plan.	\$258.00
15	9/9/2019	LEVINE	0.20	C200	Follow-up on excess plan DRO questions.	\$172.00
16						
17	9/12/2019	LEVINE	0.50	C200	Follow-up on excess plan DRO process and website terms and conditions.	\$430.00
18						
19	9/15/2019	LEVINE	0.20	C200	Review and follow-up re: excess benefit plan taxation.	\$172.00
20						
21	9/17/2019	LEVINE	0.20	C200	Follow-up on FICA reporting.	\$172.00
22	9/17/2019	LEVINE	0.30	C200	Excess benefit plan DRO review and follow-up.	\$258.00
23	9/22/2019	LEVINE	0.30	C200	Review and follow-up on eligible compensation questions.	\$258.00
24						
25	9/24/2019	LEVINE	0.60	C200	Excess plan QDRO review and follow-up re: options.	\$516.00
26						
27	10/2/2019	LEVINE	0.70	C200	Review WTW work product.	\$602.00
28	10/3/2019	LEVINE	0.30	C200	Follow-up with WTW.	\$258.00
	10/3/2019	LEVINE	0.30	C200	Update talking points/bullets.	\$258.00

10/3/2019	LEVINE	0.70	C200	Review new claim and call with client.	\$602.00
10/5/2019	LEVINE	0.20	C200	Follow-up on current events.	\$172.00
10/14/2019	LEVINE	0.70	C200	Review and follow-up on current events and end of year items/amendments.	\$602.00
10/30/2019	LEVINE	0.50	C200	Review open amendment items.	\$430.00
10/7/2019	MCTYRE	1.00	C200	Revise draft audit response letter re: pension claims.	\$675.00
10/8/2019	MCTYRE	0.20	C200	Revise draft audit response letter re: pension claims.	\$135.00
9/16/2019	SHAHINLLARI	0.40	C200	Review and analyze audit letter for PG&E Company Retirement Plan.	\$85.60
Grand Total					\$23,142.30

EXHIBIT B-1

COMPENSATION BY PROFESSIONAL
SEPTEMBER 1, 2019, THROUGH OCTOBER 31, 2019

The attorneys and paraprofessionals who rendered professional services to one or both of the Debtors relating to the Debtors' Defined Contribution Plan ("RSP") during the Fee Period are:

Name of Partners and Counsel	Year Admitted	Hourly Rate	Total Hours Billed	Total Compensation
David Levine	1998	\$860	1.70	\$1,462.00

Name of Associates	Year Admitted	Hourly Rate	Total Hours Billed	Total Compensation
Stacey Bradford	1996	\$637	35.90	\$22,868.30
Michael Cook	2017	\$417	4.00	\$1,668.00
Nancy McTyre (Legal Consultant)	2010	\$675	2.30	\$1,552.50

Professionals	Blended Rate	Total Hours Billed	Total Compensation
Partners and Counsel	\$860	1.70	\$1,462.00
Associates	\$618.22	42.20	\$26,088.80
Blended Attorney Rate	\$627.58		
<i>Total Fees Incurred</i>		<i>43.90</i>	<i>\$27,550.80</i>

EXHIBIT B-2

**COMPENSATION BY WORK TASK CODE FOR SERVICES
RENDERED DURING THE FEE PERIOD**

Task Code	Description	Hours	Amount
C200	Researching Law	43.90	\$27,550.80

EXHIBIT B-3

ITEMIZED SERVICES

Date	Timekeeper	Hours	Task	Narrative	Amount
9/6/2019	BRADFORD	2.10	C200	Review and analyze L.H. appeal for additional matching contributions.	\$1,337.70
9/9/2019	BRADFORD	0.40	C200	Review information from PG&E on L.H. compensation and deferrals in connection with appeal.	\$254.80
9/10/2019	BRADFORD	0.10	C200	Revise L.H. appeal acknowledgment letter.	\$63.70
9/16/2019	BRADFORD	0.90	C200	Review recent changes to amendment to stock fund provisions.	\$573.30
9/17/2019	BRADFORD	2.70	C200	Review and analyze updates to premium pay rules.	\$1,719.90
9/19/2019	BRADFORD	0.60	C200	Review updates to stock fund amendment.	\$382.20
9/19/2019	BRADFORD	0.20	C200	Revise stock fund amendments.	\$127.40
9/20/2019	BRADFORD	1.00	C200	Revise amendment to stock fund investment rules for Union RSP.	\$637.00
9/20/2019	BRADFORD	0.20	C200	Conference call with client and DNL regarding treatment of premium payments for linemen and instructors.	\$127.40
9/22/2019	BRADFORD	0.10	C200	Revise amendments and write-up for stock fund investment changes.	\$63.70
10/17/2019	BRADFORD	0.30	C200	Review Fidelity's proposed group VCP application for RMD failures.	\$191.10
10/20/2019	BRADFORD	4.00	C200	Review draft response to L.H. appeal.	\$2,548.00
10/21/2019	BRADFORD	6.00	C200	Review and revise draft response to L.H. appeal.	\$3,822.00
10/22/2019	BRADFORD	3.20	C200	Revise L.H. appeal response.	\$2,038.40
10/22/2019	BRADFORD	2.40	C200	Revise EBAC appeal memo for L.H. appeal.	\$1,528.80

1	10/23/2019	BRADFORD	1.00	C200	Research information re: Financial Engines and similar/related company reaching out to participants.	\$637.00
2	10/23/2019	BRADFORD	0.20	C200	Review L.H. pay stub information in connection with appeal.	\$127.40
3	10/24/2019	BRADFORD	4.30	C200	Revise draft letter to L.H. and EBAC summary of appeal.	\$2,739.10
4	10/25/2019	BRADFORD	3.20	C200	Revise draft L. H. EBAC memo and exhibits.	\$2,038.40
5	10/25/2019	BRADFORD	0.10	C200	Email R. Reilly re: L.H. appeal EBAC memo.	\$63.70
6	10/25/2019	BRADFORD	0.20	C200	Review and analyze question concerning small cashouts for trailing dividends and response.	\$127.40
7	10/28/2019	BRADFORD	0.20	C200	Review revised memorandum to EBAC re: L.H. appeal.	\$127.40
8	10/28/2019	BRADFORD	0.30	C200	Review and analyze Plan document for year-end amendments.	\$191.10
9	10/28/2019	BRADFORD	0.40	C200	Revise draft letter to L.H. denying appeal.	\$254.80
10	10/30/2019	BRADFORD	0.20	C200	Review email from R. Reilly re: RSP and add to D. Levine's response.	\$127.40
11	10/31/2019	BRADFORD	1.00	C200	Review emails re: EBAC questions concerning RSP in connection with L.H. appeal.	\$637.00
12	10/31/2019	BRADFORD	0.60	C200	Draft letter extending review period for L.H. appeal.	\$382.20
13	9/23/2019	COOK	4.00	C200	L.H. appeal review and draft response letter.	\$1,668.00
14	10/2/2019	LEVINE	0.20	C200	Review RSP financials.	\$172.00
15	10/17/2019	LEVINE	0.30	C200	Review and follow-up re: Fidelity RMD correction.	\$258.00
16	10/18/2019	LEVINE	0.20	C200	Review and follow-up internally re: Fidelity VCP question.	\$172.00
17	10/24/2019	LEVINE	0.20	C200	Review L.H. materials for EBAC.	\$172.00
18	10/26/2019	LEVINE	0.20	C200	Review and follow-up re: Fidelity clean up question.	\$172.00

10/30/2019	LEVINE	0.20	C200	L.H. appeal follow-up.	\$172.00
10/31/2019	LEVINE	0.40	C200	L.H. process and claim decision follow-up.	\$344.00
10/22/2019	MCTYRE	0.10	C200	Analyze L.H. appeal.	\$67.50
10/23/2019	MCTYRE	1.20	C200	Revise draft decision letter for L.H. appeal.	\$810.00
10/24/2019	MCTYRE	0.20	C200	Analyze L.H. appeal.	\$135.00
10/25/2019	MCTYRE	0.30	C200	Revise draft decision letter for L. H. appeal.	\$202.50
10/25/2019	MCTYRE	0.10	C200	Analyze L.H. appeal.	\$67.50
10/31/2019	MCTYRE	0.40	C200	Revise draft extension letter for decision on L.H. appeal.	\$270.00
GRAND TOTAL					\$27,550.80

EXHIBIT C-1

COMPENSATION BY PROFESSIONAL
SEPTEMBER 1, 2019, THROUGH OCTOBER 31, 2019

The attorneys and paraprofessionals who rendered professional services to one or both of the Debtors related to Health and Welfare Plans during the Fee Period are:

Name of Partners and Counsel	Year Admitted	Hourly Rate	Total Hours Billed	Total Compensation
Katie Amin	2009	\$713	0.20	\$142.60
Christine Keller	1996	\$812	0.60	\$487.20
David Levine	1998	\$860	1.80	\$1,548.00
Rachel Levy	2005	\$732	0.30	\$219.60
Allison Ullman	2008	\$755	2.70	\$2,038.50

Name of Associates	Year Admitted	Hourly Rate	Total Hours Billed	Total Compensation
Stacey Bradford	1996	\$637	1.70	\$1,082.90
Arsalan Malik	2015	\$504	0.40	\$201.60

Professionals	Blended Rate	Total Hours Billed	Total Compensation
Partners and Counsel	\$792.80	5.60	\$4,435.40
Associates	\$611.66	2.10	\$1,284.50
Blended Attorney Rate	\$742.84		
<i>Total Fees Incurred</i>		7.70	<i>\$5,720.40</i>

EXHIBIT C-2

**COMPENSATION BY WORK TASK CODE FOR SERVICES
RENDERED DURING THE FEE PERIOD**

Task Code	Description	Hours	Amount
C200	Researching Law	7.70	\$5,720.40

EXHIBIT C-3

ITEMIZED SERVICES

Date	Timekeeper	Hours	Task	Narrative	Amount
9/7/2019	AMIN	0.20	C200	Analyze question re: retroactive reinstatement of active employment status.	\$142.60
9/4/2019	BRADFORD	0.90	C200	Review information regarding reinstated employee benefits.	\$573.30
9/5/2019	BRADFORD	0.50	C200	Review summary of issues in connection with awarding back pay and benefits to union employee and NLRB rules.	\$318.50
9/5/2019	BRADFORD	0.30	C200	Teleconference with M. Parry and AU re: health benefits for reinstated employee.	\$191.10
9/5/2019	KELLER	0.30	C200	Review issues re: active health plan reinstatement.	\$243.60
9/7/2019	KELLER	0.30	C200	Review issues re: reinstatement in active health plan issue.	\$243.60
9/9/2019	LEVINE	0.60	C200	Follow-up on group life coverage question.	\$516.00
9/10/2019	LEVINE	0.40	C200	Additional follow-up on AD&D benefit question.	\$344.00
9/10/2019	LEVINE	0.30	C200	Director LTD follow-up.	\$258.00
9/16/2019	LEVINE	0.20	C200	Follow-up on AD&D.	\$172.00
9/30/2019	LEVINE	0.30	C200	Follow-up on Director AD&D.	\$258.00
9/4/2019	LEVY	0.30	C200	Analyze issues re: retroactive coverage of health plan.	\$219.60
9/19/2019	MALIK	0.20	C200	Review/analyze plan document and amendment records.	\$100.80
9/19/2019	MALIK	0.20	C200	Review/analyze plan document and amendment records.	\$100.80
9/4/2019	ULLMAN	1.50	C200	Review/analyze impact of retroactive reclassification on health benefits.	\$1,132.50
9/5/2019	ULLMAN	0.20	C200	Call with SAB and M. Parry re: retroactive reclassification and impact on health benefits.	\$151.00
9/5/2019	ULLMAN	0.80	C200	Review/analyze impact of retroactive reclassification on health benefits.	\$604.00

9/8/2019	ULLMAN	0.10	C200	Follow-up work re: reinstatement question.	\$75.50
10/15/2019	ULLMAN	0.10	C200	Correspondence from client re: AD&D beneficiary form.	\$75.50
Grand Total					\$5,720.40

EXHIBIT D-1

COMPENSATION BY PROFESSIONAL
SEPTEMBER 1, 2019, THROUGH SEPTEMBER 31, 2019

The attorneys and paraprofessionals who rendered professional services to the Debtors in connection with benefits issues related to bankruptcy (2018 Wildfires) during the Fee Period are:

Name of Partners and Counsel	Year Admitted	Hourly Rate	Total Hours Billed	Total Compensation
Michael Del Conte	2008	\$713	2.90	\$2,067.70
Dan Hogans	1993	\$836	1.60	\$1,337.60
Allie Itami	2009	\$713	10.50	\$10,980.20
Katherine Kohn	2009	\$708	7.20	\$5,097.60
David Levine	1998	\$860	26.30	\$22,618.00
Kevin Walsh	2009	\$708	1.70	\$1,203.60

Name of Associates	Year Admitted	Hourly Rate	Total Hours Billed	Total Compensation
Stacey Bradford	1996	\$637	0.30	\$191.10
Will Fogleman	2011	\$675	2.90	\$1,957.50
Arsalan Malik	2015	\$504	1.00	\$504.00
Ross McSweeney	2012	\$637	15.20	\$9,682.40

Name of Paraprofessionals	Year Admitted	Hourly Rate	Total Hours Billed	Total Compensation
Andi Shahinllari	--	\$214	15.00	\$3,210

Professionals	Blended Rate	Total Hours Billed	Total Compensation
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Partners and Counsel	\$785.93	55.10	\$43,304.70
Associates	\$635.82	19.40	\$12,335.00
Paraprofessionals	\$214	15.00	\$3,210
Blended Attorney Rate	\$746.84		
<i>Total Fees Incurred</i>		<i>87.70</i>	<i>\$58,849.70</i>

EXHIBIT D-2

**COMPENSATION BY WORK TASK CODE FOR SERVICES
RENDERED DURING THE FEE PERIOD**

Task Code	Description	Hours	Amount
C200	Researching Law	87.70	\$58,849.70

EXHIBIT D-3

ITEMIZED SERVICES

Date	Timekeeper	Hours	Task	Narrative	Amount
9/23/2019	BRADFORD	0.30	C200	Review and analyze possible plan amendment and notification issues.	\$191.10
9/3/2019	DEL CONTE	1.80	C200	Review 404a-5 and QDIA questions including call with client and Fidelity and follow-up.	\$1,283.40
9/16/2019	DEL CONTE	0.50	C200	Review and respond to questions re updated QDIA and 404a-5.	\$356.50
9/17/2019	DEL CONTE	0.30	C200	Review QDIA communications.	\$213.90
9/22/2019	DEL CONTE	0.30	C200	Review and respond to email chain re QDIA and Gallagher notices.	\$213.90
10/1/2019	FOGLEMEN	0.20	C200	Review background re: retirement plan amendment rules.	\$135.00
10/4/2019	FOGLEMEN	1.40	C200	Review applicability of 409A bankruptcy rules to retirement plan amendments.	\$945.00
10/7/2019	FOGLEMEN	1.30	C200	Analyze issues re: applicability of 409A(b) to retirement plan amendments.	\$877.50
10/21/2019	HOGANS	1.60	C200	Prepare analysis of section 409A compliance issues.	\$1,337.60
9/3/2019	ITAMI	0.80	C200	Attend call with client re: stock fund limitation communications.	\$570.40
9/4/2019	ITAMI	1.40	C200	Review communications re: stock fund limitation.	\$998.20
9/16/2019	ITAMI	0.80	C200	Review proposal for participant communications from J. Redmond.	\$570.40
9/17/2019	ITAMI	1.50	C200	Prepare and send communication re: QDIA	\$1,069.50

				and fee disclosure notices for stock limitation change.	
9/20/2019	ITAMI	1.00	C200	Review plan amendments for stock limitation imposition.	\$713.00
9/22/2019	ITAMI	1.00	C200	Discuss stock limitation and default investment notices.	\$713.00
9/26/2019	ITAMI	3.00	C200	Prepare for and attend client call re: rights offerings and ERISA plans.	\$2,139.00
9/30/2019	ITAMI	1.00	C200	Review POR provisions for benefit plan implications.	\$713.00
10/2/2019	ITAMI	1.30	C200	Analyze implications of bankruptcy plan submissions and proposals on ERISA covered benefit plans.	\$926.90
10/4/2019	ITAMI	1.20	C200	Review and revise notice re: company stock issue.	\$855.60
10/8/2019	ITAMI	0.40	C200	Call with PG&E and Gallagher re company stock issue.	\$285.20
10/8/2019	ITAMI	1.00	C200	Respond to client questions re: company stock issue.	\$713.00
10/17/2019	ITAMI	1.00	C200	Revise employee communication draft re: stock fund issue.	\$713.00
9/8/2019	KOHN	0.10	C200	Analyze client question re: bankruptcy impact on retiree medical and long- term disability plans.	\$70.80
9/11/2019	KOHN	0.20	C200	Review draft fee application.	\$141.60
9/15/2019	KOHN	0.50	C200	Review time entries for fee application for privilege.	\$354.00
9/16/2019	KOHN	0.70	C200	Review edits from R. Reilly to fee application.	\$495.60
9/17/2019	KOHN	0.50	C200	Analyze revised fee application.	\$354.00
9/19/2019	KOHN	1.10	C200	Finalize fee application.	\$778.80
9/20/2019	KOHN	0.10	C200	Review issues re: fee application.	\$70.80
9/25/2019	KOHN	0.30	C200	Review issues re: finalizing initial fee application.	\$212.40

1	9/26/2019	KOHN	0.90	C200	Review and revise initial application.	\$637.20
2	9/27/2019	KOHN	0.70	C200	Review and analyze issues re: final interim fee application.	\$495.60
3	10/8/2019	KOHN	0.20	C200	Call with Weil re: retirement plan amendments.	\$141.60
4	10/8/2019	KOHN	0.50	C200	Call with Weil re: retirement plan amendments.	\$354.00
5	10/8/2019	KOHN	0.40	C200	Call with client and outside counsel re: benefits issues.	\$283.20
6	10/15/2019	KOHN	0.20	C200	Weekly call re: benefits issues.	\$141.60
7	10/17/2019	KOHN	0.40	C200	Analyze time entries for privilege for fee application.	\$283.20
8	10/18/2019	KOHN	0.20	C200	Analyze issues re: fee application.	\$141.60
9	10/18/2019	KOHN	0.10	C200	Respond to R. Reilly question re: PBGC claims.	\$70.80
10	10/21/2019	KOHN	0.10	C200	Review Certificate of No Objection for fee application.	\$70.80
11	9/3/2019	LEVINE	0.30	C200	Call re: benefits issues.	\$258.00
12	9/3/2019	LEVINE	0.70	C200	Call and follow-up on notice language.	\$602.00
13	9/3/2019	LEVINE	0.70	C200	Call and follow-up on notice language.	\$602.00
14	9/3/2019	LEVINE	0.70	C200	Legislation follow-up and discussion with R. Reilly.	\$602.00
15	9/4/2019	LEVINE	0.40	C200	13D and warrants follow-up.	\$344.00
16	9/4/2019	LEVINE	0.50	C200	Stock follow-up.	\$430.00
17	9/10/2019	LEVINE	0.30	C200	436 restriction follow-up.	\$258.00
18	9/10/2019	LEVINE	0.30	C200	Follow-up with E. Hilfers.	\$258.00
19	9/10/2019	LEVINE	0.30	C200	Review retirement plan amendment items with R. Reilly.	\$258.00
20	9/12/2019	LEVINE	0.20	C200	Review and follow-up re: fee application.	\$172.00
21	9/13/2019	LEVINE	0.30	C200	Company stock amendment and implementation follow-up.	\$258.00

1	9/15/2019	LEVINE	0.20	C200	Review post-restriction lump sum options.	\$172.00
2	9/15/2019	LEVINE	0.50	C200	Retirement plan amendment follow-up.	\$430.00
3	9/16/2019	LEVINE	1.80	C200	Retirement plan amendment review and memo preparation.	\$1,548.00
4	9/16/2019	LEVINE	0.20	C200	Follow-up on stock changes/QDIA.	\$172.00
5	9/17/2019	LEVINE	0.60	C200	Review for retirement plan = amendment call and compensation questions.	\$516.00
6	9/17/2019	LEVINE	0.60	C200	QDIA notice follow-up.	\$516.00
7	9/17/2019	LEVINE	0.70	C200	Call re: retirement plan amendment issues and follow-up re: same.	\$602.00
8	9/18/2019	LEVINE	0.40	C200	Retirement plan amendment follow-up.	\$344.00
9	9/18/2019	LEVINE	0.70	C200	Review bankruptcy filings.	\$602.00
10	9/19/2019	LEVINE	0.20	C200	Review fee matters.	\$172.00
11	9/20/2019	LEVINE	0.30	C200	Review and follow-up re: stock fund changes.	\$258.00
12	9/22/2019	LEVINE	0.90	C200	Company stock implementation follow-up.	\$774.00
13	9/23/2019	LEVINE	0.30	C200	Review 436 restriction amendment items.	\$258.00
14	9/24/2019	LEVINE	0.90	C200	Review retirement plan amendments.	\$774.00
15	9/26/2019	LEVINE	0.30	C200	Review fee application revisions.	\$258.00
16	9/26/2019	LEVINE	0.40	C200	Review POR proposal impacts.	\$344.00
17	9/26/2019	LEVINE	0.50	C200	Call and follow-up on rights offering proposal.	\$430.00
18	9/27/2019	LEVINE	0.70	C200	Follow-up re: distribution options and review POR questions.	\$602.00
19	9/27/2019	LEVINE	0.30	C200	Fee application follow-up with team.	\$258.00
20	9/29/2019	LEVINE	0.20	C200	Review retirement plan amendment follow-up.	\$172.00
21	9/30/2019	LEVINE	0.40	C200	POR follow-up with AAI, RM.	\$344.00

1	10/1/2019	LEVINE	0.80	C200	Review retirement plan amendment issues and status call re same.	\$688.00
2						
3	10/1/2019	LEVINE	0.30	C200	Review bankruptcy billing matters.	\$258.00
4	10/3/2019	LEVINE	0.30	C200	Follow-up on plan impacts for POR.	\$258.00
5						
6	10/3/2019	LEVINE	0.30	C200	Review/revise Fidelity communications.	\$258.00
7	10/4/2019	LEVINE	1.40	C200	Retirement plan amendment follow-up and analysis.	\$1,204.00
8	10/4/2019	LEVINE	0.40	C200	Review and follow-up on company stock communication.	\$344.00
9						
10	10/5/2019	LEVINE	0.20	C200	Follow-up on retirement plan amendment questions.	\$172.00
11						
12	10/7/2019	LEVINE	0.30	C200	Retirement plan amendment review and follow-up.	\$258.00
13	10/8/2019	LEVINE	0.40	C200	Q&A follow-up.	\$344.00
14	10/8/2019	LEVINE	0.40	C200	Call with Weil re: retirement amendment.	\$344.00
15	10/8/2019	LEVINE	0.40	C200	Company stock follow-up.	\$344.00
16	10/8/2019	LEVINE	0.40	C200	Status call.	\$344.00
17	10/15/2019	LEVINE	0.20	C200	Weekly status call.	\$172.00
18	10/17/2019	LEVINE	0.10	C200	Review communication re: stock fund.	\$86.00
19	10/17/2019	LEVINE	0.40	C200	Follow-up on POR questions.	\$344.00
20	10/18/2019	LEVINE	0.40	C200	Review and follow-up on restructuring questions.	\$344.00
21	10/19/2019	LEVINE	0.50	C200	Rights offering follow-up.	\$430.00
22	10/21/2019	LEVINE	0.40	C200	Rights offering follow-up.	\$344.00
23	10/21/2019	LEVINE	0.30	C200	Review and comment on stock fund Q&A.	\$258.00
24	10/21/2019	LEVINE	0.20	C200	Review POR options.	\$172.00
25	10/21/2019	LEVINE	0.30	C200	Review summary of 409A compliance issues.	\$258.00
26	10/24/2019	LEVINE	0.70	C200	Follow-up on POR options and follow-up with R. Reilly.	\$602.00
27						
28	10/28/2019	LEVINE	0.30	C200	Review stock fund test data.	\$258.00
	10/29/2019	LEVINE	0.30	C200	Review rabbi trust questions.	\$258.00

1	10/29/2019	LEVINE	0.80	C200	Status call and company stock follow-up.	\$688.00
2	10/2/2019	MALIK	1.00	C200	Review/analyze plan of reorganization and related documents in bankruptcy docket.	\$504.00
3						
4						
5	9/16/2019	MCSWEENEY	1.20	C200	Review draft fee application for conformity with bankruptcy court and fee examiner guidelines.	\$764.40
6						
7						
8	9/18/2019	MCSWEENEY	2.40	C200	Revise draft fee application.	\$1,528.80
9	9/19/2019	MCSWEENEY	1.30	C200	Revise draft fee application.	\$828.10
10	9/20/2019	MCSWEENEY	2.80	C200	Revise draft fee application.	\$1,783.60
11	9/23/2019	MCSWEENEY	1.70	C200	Revise draft fee application.	\$1,082.90
12	9/24/2019	MCSWEENEY	0.80	C200	Revise draft fee application.	\$509.60
13	9/25/2019	MCSWEENEY	1.20	C200	Revise draft fee application.	\$764.40
14	9/26/2019	MCSWEENEY	1.40	C200	Revise draft fee application.	\$891.80
15	9/27/2019	MCSWEENEY	2.40	C200	Revise draft fee application.	\$1,528.80
16	9/17/2019	SHAHINLLARI	2.40	C200	Analyze and attention to fee application filing.	\$513.60
17	9/20/2019	SHAHINLLARI	0.40	C200	Phone call with the Court re: fee application with the Bankruptcy Court.	\$85.60
18						
19	9/26/2019	SHAHINLLARI	2.20	C200	Coordinate with accounting with regard to billed time and conform with the Application requirements.	\$470.80
20	9/26/2019	SHAHINLLARI	2.10	C200	Prepare the Fee Application for filing with the Court.	\$449.40
21	9/27/2019	SHAHINLLARI	2.00	C200	Coordinate with accounting re: billed time and conform with the Application requirements.	\$428.00
22						
23	9/27/2019	SHAHINLLARI	1.90	C200	Prepare and finalize the Fee Application for filing with the Court.	\$406.60
24						
25	9/28/2019	SHAHINLLARI	0.20	C200	Telephone call with Trace Gallegos re: attorney bios.	\$42.80
26	9/28/2019	SHAHINLLARI	0.50	C200	Prepare and update attorney bio information per Fee Examiner's request.	\$107.00
27						
28	9/29/2019	SHAHINLLARI	0.70	C200	Prepare and update attorney bio information per Fee Examiner's request.	\$149.80

9/30/2019	SHAHINLLARI	0.80	C200	Prepare and update attorney bio information per Fee Examiner's request.	\$171.20
10/21/2019	SHAHINLLARI	1.80	C200	Prepare and file electronically with the Court the Certificate of No Objection with regard to Groom's Fee Application.	\$385.20
9/19/2019	WALSH	0.80	C200	Analyze emails re: participant contacting plan asking for information.	\$566.40
9/22/2019	WALSH	0.50	C200	Analyze re: possible plan amendment.	\$354.00
9/23/2019	WALSH	0.40	C200	Analyze re: possible plan amendment.	\$283.20
GRAND TOTAL					\$58,849.70

EXHIBIT D-4

<u>DATE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
09/4/2019	Pro Hac Admissions for DNL in the N.D. Cal. Bankruptcy Court	\$310.00
09/4/2019	Pro Hac Admissions for KBK in the N.D. Cal. Bankruptcy Court	\$310.00

EXHIBIT E-1

COMPENSATION BY PROFESSIONAL
SEPTEMBER 1, 2019, THROUGH SEPTEMBER 30, 2019

The attorneys and paraprofessionals who rendered professional services to the debtors relating to the Voluntary Disability Plan during the Fee Period are:

Name of Partners and Counsel	Year Admitted	Hourly Rate	Total Hours Billed	Total Compensation
Allison Ullman	2008	\$755	13.90	\$10,494.50
<i>Total Partners and Counsel</i>			<i>13.90</i>	<i>\$10,494.50</i>

Names of Associates	Year Admitted	Hourly Rate	Total Hours Billed	Total Compensation
Paul Rinefierd	2013	\$556	7.90	\$4,392.40
<i>Total Associates</i>			<i>7.90</i>	<i>\$4,392.40</i>

Professionals	Blended Rate	Total Hours Billed	Total Compensation
Partners and Counsel	\$755	13.90	\$10,494.50
Associates	\$556	7.90	\$4,392.40
Blended Attorney Rate	\$682.89		
<i>Total Fees Incurred</i>		<i>21.80</i>	<i>\$14,886.90</i>

EXHIBIT E-2

**COMPENSATION BY WORK TASK CODE FOR SERVICES
RENDERED ON MATTER DURING FEE PERIOD**

Task Code	Description	Hours	Amount
C200	Researching Law	21.80	\$14,886.90

EXHIBIT E-3

ITEMIZED SERVICES

Date	Timekeeper	Hours	Task	Narrative	Amount
10/4/2019	RINEFIERD	1.20	C200	Review/analyze paid family leave issue.	\$667.20
10/6/2019	RINEFIERD	1.40	C200	Review/analyze question re: partial-day paid family leave.	\$778.40
10/7/2019	RINEFIERD	2.10	C200	Review/analyze paid family leave issue.	\$1,167.60
10/8/2019	RINEFIERD	0.10	C200	Review email from P. Simpkins re: paid family leave issue.	\$55.60
10/9/2019	RINEFIERD	0.10	C200	Review issues re: paid family leave.	\$55.60
10/11/2019	RINEFIERD	0.50	C200	Call with AU, representative from Employment Development Department re: paid family leave issue.	\$278.00
10/11/2019	RINEFIERD	2.00	C200	Review/analyze wage continuation policy, voluntary plan document re: intermittent leave issue.	\$1,112.00
10/11/2019	RINEFIERD	0.50	C200	Call with AU, R. Reilly, P. Simpkins re: paid family leave issue.	\$278.00
9/3/2019	ULLMAN	0.10	C200	Send VP document to R. Reilly.	\$75.50
9/3/2019	ULLMAN	0.10	C200	Review and respond to email from R. Reilly re: VP letters.	\$75.50
9/4/2019	ULLMAN	0.20	C200	Email to R. Reilly re: VP signature.	\$151.00
9/4/2019	ULLMAN	0.30	C200	Prepare VP document for execution per R. Reilly request.	\$226.50
9/5/2019	ULLMAN	0.10	C200	Review correspondence from R. Reilly re: VP letters.	\$75.50
9/6/2019	ULLMAN	0.10	C200	Review correspondence from R. Reilly re: VP letters.	\$75.50
9/18/2019	ULLMAN	0.10	C200	Follow up re: voluntary plan document.	\$75.50
10/3/2019	ULLMAN	0.30	C200	Review/analyze VP question from P. Simpkins.	\$226.50
10/4/2019	ULLMAN	0.40	C200	Call with R. Reilly re: VP documentation.	\$302.00

10/4/2019	ULLMAN	3.60	C200	Review VP documentation per R. Reilly request.	\$2,718.00
10/4/2019	ULLMAN	1.00	C200	Review/analysis re: VP question from P. Simpkins.	\$755.00
10/7/2019	ULLMAN	1.50	C200	Review/analyze VP question from P. Simpkins.	\$1,132.50
10/9/2019	ULLMAN	0.20	C200	Review/respond to email from P. Simpkins re: VP question.	\$151.00
10/11/2019	ULLMAN	0.30	C200	Call with client re: VP.	\$226.50
10/11/2019	ULLMAN	1.60	C200	Follow-up work re: VP question.	\$1,208.00
10/11/2019	ULLMAN	0.90	C200	Prepare for follow-up call with client re: VP.	\$679.50
10/15/2019	ULLMAN	0.10	C200	Correspondence from client re: VP question.	\$75.50
10/17/2019	ULLMAN	0.10	C200	Review correspondence from R. Reilly re: VP question.	\$75.50
10/30/2019	ULLMAN	0.40	C200	Call with client and Sedgwick re: VP appeal.	\$302.00
10/30/2019	ULLMAN	2.50	C200	Review/analysis of plan, regulations, guidance re: VP appeal.	\$1,887.50
GRAND TOTAL					\$14,886.90